

DISTRIBUTION OF CIGARETTE TAX REVENUE

Legislative Bill 683 established minimum distributions to the following cash funds. If calculated distributions to the Outdoor Recreation Development Fund, the Health & Human Services Finance & Support Fund, the Omaha Public Events Fund and the Building Renewal Allocation Fund are less than those made during fiscal year 1997-98, the amount of cigarette tax distributed to the General Fund will be decreased to make up the difference.

21 cents	Deposited in the General Fund. From July 1, 1994, through July 1, 2009, this amount is reduced by \$3,000,000 per fiscal year which is deposited in the Municipal Infrastructure Redevelopment Fund.
1 cent	Deposited in the Nebraska Outdoor Recreation Cash Fund
3 cents	Deposited in the Department of Health and Human Services Finance and Support Cash Fund
5 cents	Deposited to the Building Renewal Allocation Fund
2 cents	This portion is now a fiscal year payment of \$1,000,000 to the City of Primary Class Development Fund (Lincoln) and \$1,500,000 to the City of Metropolitan Class Development Fund (Omaha)
2 cents	Deposited into the Information Technology Infrastructure Fund

For a two-year period beginning October 1, 2002, Legislative Bill 1085 increased the tax rate to 64 cents per package of cigarettes containing one to 20 cigarettes and 80 cents per package of cigarettes containing 25 cigarettes. As a result, the following distributions of cigarette tax revenue are made in addition to the previously mentioned payments:

2 cents	Additional amount deposited to the Building Renewal Allocation Fund
28 cents	Deposited into the Cash Reserve Fund

Cigarette Tax Receipts and Packages Taxed — 1993 to 2002

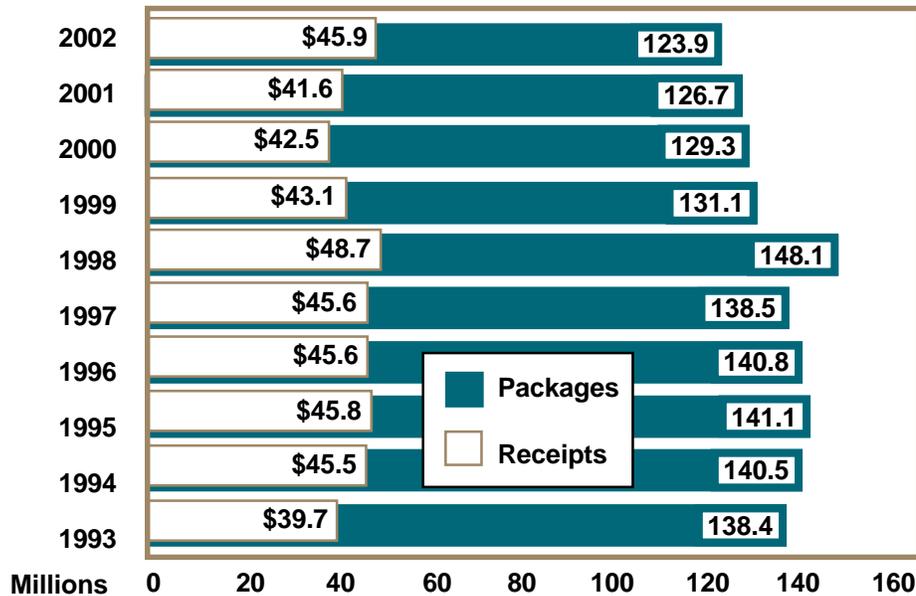


Table 6 — Tobacco Tax

	2002	2001	2000
January	\$250,130	\$220,906	\$251,656
February	287,902	249,859	221,888
March	244,089	258,996	241,113
April	247,684	244,108	258,678
May	288,689	274,112	213,257
June	322,768	295,619	278,859
July	306,799	271,831	282,140
August	333,277	290,780	289,655
September	265,145	286,412	270,568
October	321,856	230,473	247,076
November	369,139	346,649	278,785
December	358,773	267,934	251,249
Total	\$3,596,251	\$3,237,679	\$3,084,924